



NASA
Procedural
Requirements

COMPLIANCE IS MANDATORY

NPR 9310.1

Effective Date: September 30,
2008

Expiration Date: September
30, 2013

External Reports - Accounting

Responsible Office: Office of the Chief Financial Officer

Table of Contents

Preface

- P.1 Purpose
- P.2 Applicability
- P.3 Authority
- P.4 Applicable documents
- P.5 Measurement/Verification
- P.6 Cancellation

Chapter 1. General

- 1.1 Overview
- 1.2 Agency Requirements
- 1.3 Roles and Responsibilities
- 1.4 Report Requirements

Chapter 2. Financial Statements Submitted to the Office of Management and Budget

- 2.1 Overview
- 2.2 Agency Requirements
- 2.3 Roles and Responsibilities
- 2.4 Report Requirements

Chapter 3. NASA Financial Statements and United States Government Financial Report (Closing Package)

- 3.1 Overview

- 3.2 Agency Requirements
- 3.3 Roles and Responsibilities
- 3.4 Report Requirements

Chapter 4. Adjusted Trial Balance, Financial Statement Notes, and Year-End Closing Data Submission (FACTS I & II)

- 4.1 Overview
- 4.2 Agency Requirements
- 4.3 Roles and Responsibilities
- 4.4 Report Requirements

Chapter 5. Treasury Report on Receivables and Debt Collection Activities

- 5.1 Overview
- 5.2 Agency Requirements
- 5.3 Roles and Responsibilities
- 5.4 Report Requirements

Chapter 6. Report On International Transactions of the Federal Government

- 6.1 Overview
- 6.2 Agency Requirements
- 6.3 Roles and Responsibilities
- 6.4 Report Requirements

Chapter 7. Report On Summary of Commitments and Contingencies

- 7.1 Overview
- 7.2 Agency Requirements
- 7.3 Roles and Responsibilities
- 7.4 Report Requirements

Chapter 8. Report of Estimated Foreign Currency Collections and Expenditures

- 8.1 Overview
- 8.2 Agency Requirements
- 8.2 Roles and Responsibilities
- 8.3 Report Requirements

Chapter 9. Report On Unvouchered Expenditures

- 9.1 Overview
- 9.2 Agency Requirements
- 9.3 Roles and Responsibilities
- 9.4 Report Requirements

Chapter 10. Report of Payments from Non-Federal Sources

- 10.1 Overview
- 10.2 Agency Requirements
- 10.3 Roles and Responsibilities
- 10.4 Report Requirements

Chapter 11. Statement of Transactions (FMS 224)

- 11.1 Overview
- 11.2 Agency Requirements
- 11.3 Roles and Responsibilities
- 11.4 Report Requirements

Chapter 12. Report On Contractual Research and Development Services

- 12.1 Overview
- 12.2 Agency Requirements
- 12.3 Roles and Responsibilities
- 12.4 Report Requirements

Chapter 13. Agency Report on Fund Status and Certification of Proper Obligations and Expenditures

- 13.1 Overview
- 13.2 Agency Requirements
- 13.3 Roles and Responsibilities
- 13.4 Report Requirements

Appendix A. Definitions

Appendix B. Description of Authority and Applicable Documents

Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements for External Reports - Accounting.

P.2 Applicability

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

P.3 Authority

- a. 31 U.S.C § 1353, Acceptance of Travel and Related Expenses from Non-Federal Sources
- b. 31 U.S.C. § 1554, Audit Control and Reporting
- c. 31 U.S.C. § 3515, Financial Statements of Agencies
- d. 31 U.S.C. § 3524, Auditing Expenditures Approved Without Vouchers
- e. 31 U.S.C. § 3719, Reports on Debt Collection Activities
- f. Budget and Accounting Procedures Act of 1950, Public Law 784 (31 U.S.C. § 3513(a))
- g. Chief Financial Officers Act of 1990, Public Law 101-576
- h. Government Performance and Results Act (GPRA) of 1993, Public Law 103-62
- i. Government Management Reform Act of 1994, Public Law 103-356 (31 U.S.C. § 331(e)(1))
- j. Reports Consolidation Act of 2000, Public Law 106-531
- k. National Aeronautics and Space Act of 1958, as amended, 42 U.S.C. 2473(c)(1)(5), Section 203(c)(1)(5)
- l. OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget
- m. OMB Circular No. A-136, Financial Reporting Requirements
- n. Office of Management and Budget Directive No. 19, "Reports of the Department of Commerce on International Transactions," 43 Federal Register 19272-3 (May 4, 1978)
- o. Treasury Financial Manual (TFM), Volume 1, Part 2, TFM 2-3220.70, "Estimated Overseas Collections and Expenditures"
- p. Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4100
- q. Treasury Financial Manual (TFM), Part 2, Chapter 4200, "Agency Reporting on Unexpended Balances of Appropriations and Funds"

- r. Treasury Financial Manual (TFM), Part 2, Chapter 4700, "Agency Reporting Requirements for the Financial Report of the United States Government"
- s. Treasury Financial Manual, Supplement 2 (TFM-S2), United States Standard General Ledger (USSGL)
- t. Treasury Financial Manual (TFM) 2 - 3300, Statement of Transactions (FMS 224), "Reporting By Agencies for Which the Treasury Disburses"
- u. Treasury Bulletin No. 2007-03, "Intragovernmental Business Rules"
- v. Federal Accounting Standard Advisory Board (FASAB), Statements of Federal Financial Accounting Standards
- w. General Services Administration (GSA) Federal Travel Regulation (FTR), Chapter 304, "Payments From Non-Federal Source."
- x. Department of Commerce Memorandum, dated April 20, 1984
- y. NASA Policy Directive (NPD) 9010.2, "Financial Management"

P.4 Applicable Documents

- a. NASA Policy Directive (NPD) 1000.3, "The NASA Organization"
- b. NASA Policy Directive (NPD) 9310.1, "The Agency Report on Fund Status and the Agency Certification of Obligations and Expenditures"

P.5 Measurement/Verification

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6 Cancellation

None.

/S/

Terry Bowie

NASA Deputy Chief Financial Officer

Chapter 1. General

1.1 Overview

1.1.1 Legislation, regulations, and other policy and guidance require that NASA submit financial management, budgetary, performance, and related reports to organizations external to the Agency. The Office of the Chief Financial Officer (OCFO) provides the leadership for these efforts. This NPR sets forth the purpose, authorities and references, major components, source of the requirement, to whom the report is to be submitted, and when for each report.

1.2 Agency Requirements

1.2.1 It is the policy of NASA to meet external reporting requirements completely and in a timely manner. Managers with resource management responsibilities shall complete and submit required reports as set forth in this NPR.

1.2.2 Reporting offices must maintain complete documentation of the transactions and other sources of information used to compile external reports. This documentation must be readily available for use in completing the Continuous Monitoring Program requirements and for review by auditors and others with oversight responsibilities.

1.3 Roles and Responsibilities

1.3.1 The roles and responsibilities for each external report are set forth in the chapter of this NPR that describes that report's requirements.

1.3.2 The OCFO Director of Each Office with External Reporting Responsibilities. Shall notify the Business Integration Division, OCFO, when new reporting requirements become known or when previous requirements are removed.

1.4 Report Requirements

1.4.1 The following chapters describe the purpose, authorities and references, roles and responsibilities, and requirements of individual external reports for accounting.

Chapter 2. Financial Statements Submitted To The Office Of Management And Budget

2.1 Overview

2.1.1 The purpose of this chapter is to report requirements for the quarterly and annual financial statements which are required to be submitted to the Director of the Office of Management and Budget (OMB) and to the Congress. The financial statements are in addition to the reports submitted to OMB for purposes of monitoring budget execution.

2.1.2 NASA's financial statements are prepared in accordance with policies prescribed by OMB. NASA follows OMB formats and instructions which provide a framework within which individual agencies submit information useful to the Congress, agency managers, and the public.

2.2 Agency Requirements

2.2.1 Basic statements shall be prepared in accordance with OMB and U.S. Treasury requirements. They should present summary or detailed information necessary to make the statements useful and comprehensive. Diligence should be taken to avoid placing too much detail in the body of the statements which cannot be easily understood. Where substantial detail is necessary to properly convey the information, the body of the statement should contain summary information and the detail should be reported in notes to the statements. The instructions provided in OMB Circular No. A-136, Financial Reporting Requirements, describe the level of information that should be presented for each of the basic statements.

2.3 Roles and Responsibilities

2.3.1 NASA Headquarters, Office of the Chief Financial Officer (OCFO), will provide notification of actions needed to complete and verify various elements of the financial statements on a quarterly and an annual basis.

2.3.2 NASA CFO and Deputy CFO will complete financial statements at least quarterly and yearly.

2.3.3 NASA Centers and the NASA Shared Services Center (NSSC) will submit financial information to the OCFO in support of financial statement preparation.

2.4 Report Requirements

2.4.1 Major Components. NASA is required to submit the following statements quarterly and annually to OMB:

- a. Balance Sheet.
- b. Statement of Net Cost.
- c. Statement of Changes in Net Position.
- d. Statement of Budgetary Resources.

2.4.2 To Whom the Report Is Submitted. The report is submitted to:

Office of Management and Budget New Executive Office Building Resource Management Office
Washington, DC 20503

2.4.3 When the Report Is Due. NASA shall submit annual financial statements to OMB and Congress no later than 45 days after the end of the fiscal year. NASA shall submit unaudited interim financial statements to OMB, 21 calendar days after the end of each of the first three quarters of the fiscal year.

Chapter 3. NASA Financial Statements and United States Government Financial Report (Closing Package)

3.1 Overview

3.1.1 This chapter describes how NASA provides data for the Financial Report of the United States Government (FR) using the Governmentwide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System (FACTS I). The data is provided through the Financial Management Service's (FMS's) Closing Package methodology, including the Federal intragovernmental transactions process, and requirements for electronically submitting pre-closing adjusted trial-balances (ATBs). The Closing Package provides the link between NASA financial statements and the Governmentwide Financial Report.

3.2 Agency Requirements

3.2.1 In compliance with the Government Management Reform Act of 1994 and the Budget Accounting and Procedure Act of 1950, NASA shall provide to the U.S. Department of Treasury financial and operational information as the Secretary of the Treasury may stipulate. This information must cover all accounts and associated activities of NASA. As part of this compliance, NASA will follow the U.S. Treasury Closing Package methodology, including the Federal intragovernmental transactions process, and the requirements for electronically submitting pre-closing adjusted trial balance. This Closing Package will provide the link between the NASA's financial statements and the U.S. Governmentwide consolidated financial report.

3.3 Roles and Responsibilities

3.3.1 The NASA Chief Financial Officer (CFO) and Deputy CFO are responsible for the preparation of the Closing Package at the agency level and the certification of its accuracy with the comparative, audited, consolidated agency level financial statement. The CFO and DCFO must also submit comparative data through the GFRS, and ATB Financial Statement Notes data through the FACTS I.

3.3.2 The NASA Inspector General must provide assurance as to the consistency of the Closing Package information with the NASA's comparative, audited, consolidated department-level financial statements.

3.4 Report Requirements

3.4.1 Major Components.

3.4.1.1 Treasury Financial Manual (TFM) Part 2, Chapter 4700 provides guidance for agency reporting requirements for the Financial Report of the United States Government. It also provides dates of submission and the Office of Inspector General (IG) opinion.

3.4.1.2 The guidance requires that the Chief Financial Officer (CFO) of each verifying agency must

prepare and submit the Closing Package data for current and prior fiscal years via GFRS at the department level and must verify its consistency with the comparative, audited consolidated, department-level financial statements. The IG must opine on the Closing Package data, entered by the CFO into GFRS, as to its consistency with the comparative, audited consolidated, department-level financial statements.

3.4.1.3 TFM Chapter 4700 also requires NASA to submit pre-closing ATBs via the FACTS I Internet application on the Government On-Line Accounting Link System (GOALS) II. Agencies must submit their ATBs at the Treasury appropriation/fund group level using proprietary U.S. Standard General Ledger (USSGL) accounts (see Appendix 11). The ATB data from verifying agencies is a tool used to facilitate the Closing Package and is not used to prepare the FR.

3.4.2 To Whom the Report Is Submitted. The report is submitted electronically through the systems established for FACTS I and FACTS II. The reader should consult U.S. Treasury Financial Manual, Part 2, 4700 and Financial Manager Service FACTS II User's Guide for guidance on how to access FACTS I and FACTS II systems, including various levels of reporting, and reporting dates.

3.4.3 When the Report Is Due. FACTS I and FACTS II reports are essentially data transmission ultimately used in preparing interim and final Financial Statements and Notes to financial statements. The reports are submitted electronically through the systems established for FACTS I and FACTS II. Dates due are numerous in that they involve data transmissions throughout the fiscal year, by Preparers, Certifiers, and Headquarters reviewers. The reader should consult U.S. Treasury Financial Manual, Part 2, 4700 and Financial Manager Service FACTS II User's Guide for guidance on how to access FACTS I and FACTS II systems, including various levels of reporting, and reporting dates.

Chapter 4. Adjusted Trial Balance, Financial Statement Notes, and Year-End Closing Data Submission (FACTS I & II)

4.1 Overview

4.1.1 This Chapter addresses the Federal Agencies Centralized Trial-Balance System (FACTS) I and II reporting requirements. The FACTS data supports the U.S. Treasury's preparation of the Financial Report of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. The Office of Management and Budget (OMB) use the data to compile agency budget execution reports and prepare the President's Budget.

4.2 Agency Requirements

4.2.1 NASA uses FACTS to submit quarterly and year-end financial data as required by Treasury and OMB.

4.2.2 NASA reports balances whose Treasury fund symbol has been cancelled in the appropriation/fund group from which the funds were originally appropriated.

4.2.3 NASA meets FACTS I Attribute requirements in reporting NASA accounts through the United States Standard General Ledger (USSGL).

4.2.4 NASA will take steps to ensure that the budgetary information provided in FACTS II is consistent with the Statement of Budgetary Resources.

4.2.5 NASA will submit FACTS data on the required dates provided in Treasury's Year-End Closing Bulletin.

4.3 Roles and Responsibilities

4.3.1 NASA Chief Financial Officer (CFO) and Deputy CFO. NASA CFO and Deputy CFO are responsible for the preparation of financial reporting data, Financial Statement Notes, and the Adjusted Trial Balance (ATB) using Governmentwide Financial Report System (GFRS) FACTS I and FACTS II systems.

4.3.2 NASA Centers and the NASA Shared Services Center (NSSC) will submit financial information to the OCFO in support of financial reporting.

4.4 Report Requirements

4.4.1 Major Components.

4.4.1.1 U.S. Treasury Financial Manual, Part 2, Chapter 4700 provides extensive information on FACTS I and the preparation of financial reporting data. For example, the manual contains 4704 Key Processing Dates, 4705 Closing Package Requirements, 4705.10 GFRS System Access, 4705.25 GFRS Reportable Data, and 4706-4707 procedures for handling various financial statement

accounts.

4.4.1.2 U.S. Treasury Financial Manager Services FACTS II User Guide provides extensive information on how to use FACTS II such as system requirements, user access procedures, responsibilities of system Preparers, Certifiers, and Headquarters reviewers.

4.4.1.3 These manuals should be used to define those procedures that must be met to comply with reporting requirements.

4.4.2 To Whom the Report Is Submitted. The report is submitted electronically through the systems established for FACTS I and FACTS II. The reader should consult U.S. Treasury Financial Manual Part 2 4700 and Financial Manager Service FACTS II User's Guide for guidance on how to access FACTS I and FACTS II systems, including various levels of reporting, and reporting dates.

4.4.3 When the Report Is Due. FACTS I and FACTS II reports are essentially data transmission ultimately used in preparing interim and final Financial Statements and Notes to financial statements. The reports are submitted electronically through the systems established for FACTS I and FACTS II. Dates due are numerous in that they involve data transmissions throughout the fiscal year, by Preparers, Certifiers, and Headquarters reviewers. The reader should consult U.S. Treasury Financial Manual, Part 2, 4700 and Financial Manager Service FACTS II User's Guide for guidance on how to access FACTS I and FACTS II systems, including various levels of reporting, and reporting dates.

Chapter 5. Treasury Report on Receivables and Debt Collection Activities

5.1 Overview

5.1.1 The Treasury Report on Receivables (TROR) and Debt Collection Activities (formerly known as the Report on Receivables Due from the Public) as revised effective January 2007, is a comprehensive means for periodically collecting data on the status and condition of the Federal Government's non-tax debt portfolio, in accordance with the requirements of the Debt Collection Act of 1982 and the Debt Collection Improvement Act of 1996 (DCIA).

5.2 Agency Requirements

5.2.1 NASA Centers are required to estimate and report uncollectible accounts receivable. The information contained in this report (the Receivables Report or TROR) is designed by the Department of the Treasury (Treasury) and disseminated to Congress, the Office of Management and Budget (OMB), agency Chief Financial Officers, other officials and representatives of Federal and state organizations, private sector organizations, and the public.

5.3 Roles and Responsibilities

5.3.1 NASA Shared Services Center (NSSC). On behalf of the NASA Centers, NSSC shall prepare TROR reports which include schedules of aged receivables and other data cited in the TROR instruction workbook.

5.3.2 NASA Headquarters, Office of the Chief Financial Officer (OCFO). The HQ OCFO is responsible for consolidating the data submitted by NSSC and submitting the report to the U.S. Treasury on behalf of NSSC and the Centers. The OCFO is also responsible for verifying and certifying the information presented in the 4th quarter (year-end) report to ensure it is accurate and consistent with data in NASA's accounting system.

5.4 Report Requirements

5.4.1 Major Components.

a. General. The report submitted by NSSC should cover all fund sources. NSSC, in collaboration with the Centers, is to ensure that back up documentation exists. (Note some additional data may need to be tracked outside of the accounting system to complete the TROR. For example, debts that are currently in not collectable status (CNC), debts in appeal or litigation and debts referred to Treasury for Cross Servicing.)

b. Part I. This part of the Receivables Report addresses the status of receivables. This section shows outstanding receivable balances, current fiscal year activities, aging and classification of delinquent debts, and classification of rescheduled debts.

c. Part II. This part of the Receivables Report contains management information on the status of delinquent debt (including CNC debt) by collection management tools and techniques, age,

eligibility for referrals, collections, and debt disposition.

5.4.2 Verification and Certification. All 4th quarter (year-end) reports are done by the Headquarters OCFO for a consolidated agency wide report. That should be based on certification and assurance by NSSC in collaboration with the Centers. Verification means the report has reconciled to the Audited Financial Statements or, in its absence, to the Federal Agencies Centralized Trial-Balance System (FACTS). Verification is submitted separately from the Receivables Report itself. Certification means that the delinquent debt amounts reported on the Receivables Report for cross-servicing and Treasury offset are correct and legally enforceable. FMS will issue instructions for the combined verification and certification process before 4th quarter reporting.

5.4.3 To Whom the Report Is Submitted. The NASA Headquarters OCFO submits the report to the U.S. Treasury on behalf of the NSSC and Centers via the Internet utilizing the Debt Management Information System (DMIS).

5.4.4 When the Report Is Due. FMS requires quarterly reports. Reports are due to FMS by the end of the 30th day of the month following the close of each quarter (for example, 1st quarter FY 2007 reports are due by January 30, 2007). All 4th quarter reports, verifications and certifications are due by November 15.

Chapter 6. Report on International Transactions of the Federal Government

6.1 Overview

6.1.1 This chapter addresses the National Aeronautics and Space Administration's (NASA's) policy and role in ensuring that transactions affecting international balance of payments are reported as required by the Department of Commerce.

6.2 Agency Requirements

6.2.1 NASA is required to report transactions affecting the international balance of payments in accordance with the requirements specified in the Office of Management and Budget (OMB) Directive No. 19.

6.3 Roles and Responsibilities

6.3.1 NASA Office of the Chief Financial Officer (OCFO). The NASA Office of the Chief Financial Officer (OCFO) is responsible for the preparation and submission of the consolidated agency-wide Report on International Transactions of the Federal Government to the Department of Commerce.

6.3.2 NASA Shared Services Center (NSSC). The NASA Shared Services Center (NSSC) is responsible for the preparation and submission of Centers' reports on international transactions. NSSC should provide the reports to NASA Headquarters, OCFO, Financial Management Division (FMD) Director.

6.4 Report Requirements

6.4.1 Major Components. Transactions to be reported relate to payments and receipts that affect the balance of payments. They include transactions between NASA and a foreign entity such as a foreign government, foreign corporations excluding U.S. business offices of such corporations, foreign incorporated subsidiaries, foreign business offices of U.S. corporations, foreign individuals residing in foreign countries, NASA personnel stationed abroad or traveling abroad, and U.S. business organizations for services to be performed abroad. Report sections provide transaction data for:

- a. Expenses and other debits.
- b. Receipts and other credits.
- c. Financing, which is the difference between the total "expenses and other debits" and the total "receipts and other credits."

6.4.2 NASA personnel requiring copies of the report instructions and format are to contact the NASA Headquarters, OCFO, FMD External Reporting Branch Chief.

6.4.3. To Whom the Report Is Submitted. An original and one copy of the Agency's consolidated report are to be submitted to the Department of Commerce not later than 45 days after the close of

the reporting period which is quarterly. The Agency CFO, or as delegated, is responsible for the approval of the consolidated agency-wide submission. The following is the address where the report is submitted:

Department of Commerce
Bureau of Economic Analysis
Balance of Payments Division
Routing Symbol BE-58
Washington, D.C. 20230

6.4.4 When the Report Is Due. NSSC should submit Centers' reports to the NASA Headquarters, OCFO, FMD Director no later than the 30th calendar day after the end of the calendar quarter being reported. The NASA Headquarters, OCFO, FMD personnel may request reports earlier and request submission via the NASA Audit Tracking System (NATS). When applicable, negative reports are required to be submitted.

Chapter 7. Report on Summary of Commitments and Contingencies

7.1 Overview

7.1.1 The Summary of Commitments and Contingencies report is designed to capture all contractual commitments which bind NASA to pay out money under specified conditions, but which do not represent present liabilities of NASA in the sense of debts owed for cash, goods, services, or other consideration received. The report is intended to capture those items that are normally included in footnotes to a balance sheet, but cannot properly be classified as real liabilities, as described above.

7.2 Agency Requirements

7.2.1 National Aeronautics and Space Administration (NASA) is required to submit the Report of Commitments and Contingencies annually as a line item or footnote to Federal Agencies' Centralized Trial-Balance System (FACTS I) and the NASA's Accountability Report. A transmittal letter that states the amounts owed and probability that payment will be due in the future accompanies this report when it is submitted to U.S. Treasury.

7.3 Roles and Responsibilities

7.3.1 The report is prepared and submitted to NASA Headquarters, Office of the Chief Financial Officer (OCFO) by each Center.

7.3.2 The OCFO consolidates the reports from each center and submits the consolidated report to the U.S. Treasury.

7.4 Report Requirements

7.4.1 To Whom the Report Is Submitted. NASA submits the Summary of Commitments and Contingencies report annually by September 30th as a line item or footnote to FACTS I and NASA's Accountability Report.

7.4.2 When the Report Is Due. NASA reports its position at the end of the fiscal year, and includes all financial commitments and contingencies stated at the maximum limit of risk, not the expected cost.

Chapter 8. Report of Estimated Foreign Currency Collections And Expenditures

8.1 Overview

8.1.1 The National Aeronautics and Space Administration (NASA) is required by the U.S. Treasury to submit an annual report of estimated overseas collections and expenditures for the current fiscal year and the succeeding fiscal year.

8.2 Agency Requirements

8.2.1 The Treasury Department requires that each agency that has overseas expenditures and foreign currency transactions to submit annually the "Report of Estimated Foreign Currency Collections and Expenditures" covering the current fiscal year and the succeeding fiscal year as required by (Volume I TFM 3220.70) and illustrated in Appendix 1 of the TFM.

8.2.2 NASA shall prepare the Report of Estimated Foreign Currency Collections and Expenditures in accordance with Treasury Financial Manual (TFM), 3220.70 illustrated in Appendix 1 of the TFM.

8.3 Roles and Responsibilities

8.3.1 Office of Chief Financial Officer (OCFO). The report is prepared and submitted by NASA Headquarters, Office of the Chief Financial Officer (OCFO).

8.4 Report Requirements

8.4.1 Major Components.

a. Estimated Foreign Currency Collections. This report will show the estimated amounts (stated in U.S. dollar equivalents) of foreign currencies to be acquired without purchase with dollars, under agreements with foreign governments, and from other sources, providing all or part of such currencies are to be available for making expenditures chargeable to appropriations or other dollar fund accounts.

b. Estimated Foreign Currency Expenditures. This report will show estimated U.S. expenditures to be made in foreign currencies for the succeeding fiscal year. Foreign currencies expended from Foreign Transaction (FT) accounts should not be included in the amounts reported as estimated expenditures.

8.4.2 To Whom the Report Is Submitted. An original and two copies of the report are submitted to the International Funds Branch, Financial Management Service at the following address:

Department of Treasury Financial Management Service
International Funds Branch
Banking Management Division
Department of the Treasury
P.G. Center II (5A19)

3700 East-West Highway
Hyattsville, MD 20782
(Telephone 202-874-7994)

8.4.3 When the Report Is Due. The report will be submitted as soon as possible after the close of the fiscal year, but no later than November 15.

Chapter 9. Report on Unvouchered Expenditures

9.1 Overview

9.1.1 This chapter provides policy on the requirement to submit a report on Unvouchered Expenditures to the Office of Management and Budget (OMB). Unvouchered expenditures are any expenditure accounted for solely on the approval, authorization, or certificate of an official of NASA.

9.2 Agency Requirements

9.2.1 It is the policy of National Aeronautics and Space Administration (NASA) to submit annually to OMB a list of unvouchered expenditures as required by the OMB Circular No. A-11.

9.3 Roles and Responsibilities

9.3.1 Agency Chief Financial Officer (CFO)/ Deputy Chief Financial Officer (Finance) (DCFO)(F). The NASA Agency CFO/ DCFO(F) shall ensure preparation and submission of the Report on Unvouchered Expenditures to OMB.

9.3.2 NASA Headquarters, OCFO, Financial Management Division Director. The Director shall prepare and submit the Financial Report on Unvouchered Expenditures to the CFO.

9.4 Report Requirements

9.4.1 Major Components.

- a. A list of all of the agency's accounts that contain unvouchered expenditures. An unvouchered expenditure is any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.
- b. An explanation of any additions to or deletions from the accounts listed in the previous year's report.

9.4.2 To Whom the Report Is Submitted. The report is submitted to:

Office of Management and Budget New Executive Office Building Resource Management Office
Washington, DC 20503

9.4.3 When the Report Is Due. October 1 of each year.

Chapter 10. Report Of Payments From Non-Federal Sources

10.1 Overview

10.1.1 National Aeronautics and Space Administration (NASA) is required by the Office of Government Ethics (OGE) to provide, on a semi-annual basis, evidence that NASA has properly accepted payments, or authorized an employee to accept payments on NASA's behalf, from non-Federal sources. These payments may be for travel, subsistence, and related expenses associated with employees' attendance at any meeting or similar function relating to both the official duties and personal interest of employee.

10.2 Agency Requirements

10.2.1 It is the policy of NASA to submit semiannually to the Office of Government Ethics the Report of Payments Accepted from a Non-Federal Source.

10.3 Roles and Responsibilities

10.3.1 Center Directors, will report for all events attended by center employees. The report will be prepared by the Center Financial Management Office with review and comments from the Center Office of Chief Counsel.

10.3.2 Director, Regional Financial Office (RFO), will report for all events attended by Headquarters employees. The report will be prepared by the Regional Finance Office, Goddard Space Flight Center with review and comments by the Office of General Counsel.

10.3.3 Agency Office of the Chief Financial Officer (OCFO) Financial Management Division, will prepare the Agency consolidated report and its submission to the Office of Government Ethics.

10.4 Report Requirements

10.4.1 Major Components.

a. Center Deputy Chief Financial Officers (Finance) are required to submit to Headquarters a semiannual report of payments which total more than \$250 per event and which have been accepted under the Federal Travel Regulation Chapter 304, "Payments From Non-Federal Sources," Negative reports are required.

b. NASA is required to submit their report using the General Service Administration Standard Form (SF) 326 - Semiannual Report of Payments Accepted from a Non-Federal Source. The SF-326 is available on the GSA forms library website.

10.4.2 To Whom the Report Is Submitted.

a. NASA Centers' and the RFO reports shall be mailed to the following address:

Office of the Chief Financial Officer Financial Management Directorate NASA Headquarters

Washington, D.C. 20546

b. NASA OCFO submits the consolidated report to OGE via email 1353travel@oge.gov.

10.4.3 When the Report Is Due. Centers and the RFO will submit the report to OCFO office semiannually as follows: by April 30 of each year with respect to payments received in the preceding period beginning on October 1 and ending March 31; and by October 31 of each year with respect to payments received in the preceding period beginning on April 1 and ending on September 30.

Chapter 11. Statement of Transactions (FMS 224)

11.1 Overview

11.1.1 This chapter provides guidance to be followed by NASA in the monthly preparation and submission of the Financial Management Service (FMS) Form 224 Statement of Transactions. The FMS 224 Statement of Transactions provides Federal Program Agencies that utilize FMS Regional Finance Centers for their disbursing activity, the capability to submit their monthly statement of transactions to FMS.

11.2 Agency Requirements

11.2.1 NASA shall prepare the FMS 224 in accordance with Treasury Financial Manual (TFM), 2-3300.

11.2.2 NASA shall submit the FMS 224 to the U.S. Treasury using the Governmentwide Accounting Partial FMS 224 application.

11.2.3 NASA shall submit the FMS 224 to the U.S. Treasury no later than the third business day following the close of the accounting month.

11.3 Roles and Responsibilities

11.3.1 Agency Office of the Chief Financial Officer (OCFO). Shall ensure preparation and submission of the Financial Management Service (FMS) Form 224 Statement of Transactions. The Agency OCFO shall also review and approve manual adjustments to the account system generated FMS 224.

11.3.2 Center OCFO. Shall review and monitor differences in Center FMS 224 reports.

11.3.3 NASA Shared Services Center (NSSC). Shall prepare and submit the Center monthly FMS 224 Reports.

11.4 Report Requirements

11.4.1 The FMS 224 is one of the reporting mechanisms used by Treasury to receive information about the financial conditions and operations of Federal agencies. The FMS 224 provides Treasury with monthly reports of agency payments and collections. Treasury depends on all agencies for accurate and timely submission of this data. In alignment with Treasury guidance stated in NPR 1 of the Treasury Financial Manual (TFM), Part 2, Chapter 3300, NASA offices that have been assigned an agency location code (ALC) must prepare an FMS 224 directly from the accounts in the accounting system of record promptly at the close of each accounting month.

11.4.2 The NSSC will use the accounts, appropriations/funds, source data, and all transactions of each NASA Center affecting Fund Balance with Treasury (FBWT) as the source data for the FMS 224. The NSSC is required to submit the FMS 224 to Treasury monthly, as prescribed by the TFM, for each of NASA's ALCs. TFM guidance stipulates that the FMS 224 must be transmitted no later

than the third business day following the close of the accounting month.

Chapter 12. Report on Contractual Research and Development Services

12.1 Overview

12.1.1 National Aeronautics and Space Administration (NASA) submits a quarterly report reflecting the costs and disbursements for the purchase of contractual research and development services from the private sector. Contractual research and development services are contracts negotiated which result in the purchase of actual research and/or development efforts. This data in conjunction with information provided by contractors and other federal agencies support the Department of Commerce - Bureau of Economic Analysis (BEA) in preparing the statistics for the Gross National Product for the United States.

12.2 Agency Requirements

12.2.1 It is NASA policy to submit a memorandum to the Bureau of Economic Analysis of the direct (appropriated) and reimbursable program activities under the NASA appropriations.

12.3 Roles and Responsibilities

12.3.1 The Office of the Chief Financial Officer (OCFO), Financial Management Division. Shall generate the report with the use of Business Warehouse (BW) and submit the information to Bureau of Economic Analysis.

12.4 Report Requirements

12.4.1 Major Components.

12.4.1.1 The data reported reflects direct (appropriated) and reimbursable program activities under the NASA appropriations.

12.4.2 To Whom the Report is Submitted. This report shall be submitted to the Bureau of Economic Analysis via email or mailed to the following address at the Department of Commerce:

U.S. Department of Commerce
Bureau of Economic Analysis
Routing Symbol BEA - 57
1441 L Street, NW
Washington, DC 20230-0001

12.4.3 When the Report Is Due. This report shall be submitted quarterly by the 10th business day after the end of the quarter.

Chapter 13. Agency Report on Fund Status and Certification of Proper Obligations and Expenditures

13.1 Overview

13.1.1 This report and certification are designed to provide to the President, the Secretary of the Treasury, and other addressees the status of NASA funds and reasonable assurance that those funds were properly used as part of the Government's audit, control, and reporting requirements.

13.2 Agency Requirements

13.2.1 It is NASA policy to submit the Agency Report on Fund Status and Certification Of Proper Obligations and Expenditures as required by law.

13.3 Roles and Responsibilities

13.3.1 Center CFOs and Center Procurement. CFOs shall prepare the Center Report on Fund Status and Certification of Proper Obligations and Expenditures and forward the report to the Director, Financial Management Division, OCFO. Center Procurement shall be required to certify their obligations during this process.

13.3.2 NASA Shared Service Center (NSSC). Shall prepare the NASA report on Fund Status and the Agency Certification of Obligations and Expenditures in connection with the NSSC role in making disbursements on behalf of the Agency.

13.3.3 Director, Financial Management Division, OCFO. Shall prepare and sign the Agency Report on Fund Status and the Certification of Obligations and Expenditures; forward the report to the Agency Deputy CFO for review and approval; and once the certification process is complete, submit the report as required by 31 U.S.C. § 1554.

13.3.4 Agency Deputy CFO. Shall review and approve the report and certification statement and forward the report to the Agency CFO.

13.3.5 Agency CFO. Shall review and certify the Agency's report.

13.4 Report Requirements

13.4.1 Major Components. 31 U.S.C. § 1554 sets forth specific requirements on how the report and certification are to be prepared in order to ensure compliance with Congressional intent. In summary, the report on fund status will include unliquidated obligations, unobligated balances, canceled balances, and adjustments made to appropriation accounts during the completed fiscal year and shall include the certification regarding proper obligations and expenditures.

13.4.2 To Whom the Report Is Submitted. The report shall then be submitted to the President and the Secretary of the Treasury with a copy provided to the Speaker of the House of Representatives and the Committee on Appropriations, the Committee on Governmental Affairs, and other appropriate oversight and authorizing committees of the Senate.

13.4.3 When the Report Is Due. The report is due after the close of the fiscal year, but no later than 15 days after the President's budget for the next fiscal year is submitted to Congress.

Appendix A. Definitions

A.1 Adjusted Trial Balance (ATB). The ATB provides SGL account balances and related attributes. FACTS I has edits to verify that Standard General Ledger (SGL) data being input has valid SGL accounts, valid attributes, and has equal Debit and Credit balances.

A.2 Attributes. Attributes are like adjectives that further describe a USSGL accounts in order to meet a specific reporting requirements. Attributes are further defined in U.S. Treasury Financial Management Services under Account Attributes.

A.3 Balance Sheet. The balance sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity exclusive of items subject to stewardship reporting (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position). Guidance on specific general ledger accounts comprising each line of the Balance Sheet can be located in the U.S. Treasury TFM-S2.

A.4 Federal Agencies' Centralized Trial-Balance System (FACTS I). FACTS I is a system that collects agency pre-closing adjusted trial balances at the fund group level using the SGL accounts in a numerical order with the required attributes. It also contains the FACTS NOTES Report.

A.5 Federal Agencies' Centralized Trial-Balance System (FACTS II). The Federal Agencies' Centralized Trial-Balance System (FACTS II) is a computer program that allows agencies to submit one set of accounting data. This data includes mostly budgetary information that is required for the Report on Budget Execution and Budgetary Resources (SF 133), the Year-End Closing Statement (FMS 2108), and much of the initial data that will appear in the prior year column of the Program and Financing (P&F) Schedule of the President's Budget.

A.6 FACTS NOTES Report. FACTS I is used to collect other supporting and explanatory financial and nonfinancial data referred to as NOTES. This information is used by FMS to produce the Financial Report (FR) of the U.S. Government. The NOTES file contains additional textual information and amounts.

A.7 Governmentwide Accounting (GWA)-Partial FMS 224 Application. The system used by Federal Program Agencies (FPA) to report monthly accounting activity to FMS.

A.8 Net Cost of Operations. The Statement of Net Cost and related supporting schedules should show the net cost of operations for the reporting entity as a whole and its programs and sub organizations. This can be accomplished by reporting by program: (1) the gross cost of goods and services provided to Federal Government agencies (intra governmental), (2) the gross cost of goods, services, transfers, and grants provided to the public, (3) related exchange revenues, (4) the excess of costs over exchange revenues (net program costs), (5) the costs that cannot be assigned to specific programs or outputs, and (6) the exchange revenues that cannot be attributed to specific programs and outputs. Guidance on specific general ledger accounts comprising each line of the Statement of Net Cost can be found in the U.S. Treasury TFM-S2.

A.9 Statement of Budgetary Resources. The Statement of Budgetary Resources (SBR) and related disclosures provide information about how budgetary resources were made available, as well as their status at the end of the period. It is the only financial statement exclusively derived from an entity's budgetary general ledger in accordance with budgetary accounting rules, which are incorporated into GAAP for the Federal Government. Information on the SBR should be consistent with budget execution information reported on the Report on Budget Execution and Budgetary Resources (SF 133) and with information reported in the Budget of the United States Government. The SBR is an

agency-wide report, which aggregates account-level information reported in the SF 133. Any material differences between comparable information contained in these three documents/reports must be disclosed in the footnotes to this statement. Recognition and measurement of budgetary information reported on this statement should be based on budget terminology, definitions, and guidance in OMB Circulars, as well as U.S. Treasury guidance.

A.10 Statement of Net Cost. The Statement of Net Cost is designed to show separately the components of the net cost of the reporting entity's operations for the period. However, OMB recognizes that the organizational structure and operations of some entities are so complex that to fully display their sub-organizations' major programs and activities may require supporting schedules included in the notes to the financial statements to supplement the information in the Statement of Net Cost. By disclosing the gross and net cost of the entity's programs, the Statement of Net Cost provides information that can be related to the outputs and outcomes of the programs and activities. The Statement of Net Cost and related supporting schedules classify revenue and cost information by sub-organization or responsibility segment and, to the extent practicable, within each classification by major program (sub-organizations are considered to be generally equivalent to responsibility segments). Preparers of the Statement of Net Cost should present responsibility segments that align directly with the major goals and outputs described in the agencies strategic and performance plans.

A.11 Statement of Changes in Net Position. The Statement of Changes in Net Position reports the change in net position during the reporting period. Net position is affected by changes to its two components: Cumulative Results of Operations and Unexpended Appropriations. The statement format is designed to display both components of net position separately to enable the user to better understand the nature of changes to net position as a whole. These components are also reflected as line items on the Balance Sheet. Budgetary appropriations received in this statement tie directly to the Statement of Budgetary Resources. The Net Cost of Operations line ties directly to the Statement of Net cost. Guidance on specific general ledger accounts comprising each line of the Statement of Changes in Net Position can be found in the U.S. Treasury TFM-S2.

A.12 Statement of Transactions (FMS 224). A Statement used by Treasury disbursed Agencies to report their monthly FBWT disbursement and collection activity to Treasury.

Appendix B. Description of Authority and Applicable Documents

B.1 Authority

B.1.1 31 U.S.C 1353, Acceptance of Travel and Related Expenses from Non-Federal Sources. This law grants Executive Branch departments and agencies authority to accept travel assistance to events held away from a Federal employee's official duty station.

B.1.2 31 U.S.C. § 1554, Audit Control and Reporting. This section requires all Federal agencies to report on the year-end fund status and to certify that obligated balances in each appropriation account reflect proper, existing obligations and expenditures were proper and were supported by the certified obligations.

B.1.3 31 U.S.C. 3515, Financial Statements of Agencies. Financial Reporting and Accounting System, requires the Secretary of the Treasury (the Secretary) prepare reports on the operations of the U.S. Government; and each executive agency provide the Secretary such reports and information relating to financial condition and operations as the Secretary may require.

B.1.4 31 U.S.C. § 3524, Auditing Expenditures Approved Without Vouchers. This law states that accounts containing unvouchered expenditures may be subject to audit by the Comptroller General.

B.1.5 31 U.S.C. § 3719, Reports on Debt Collection Activities. This is the law that authorizes Treasury to require NASA to report the information requested on the TROR.

B.1.6 Budget and Accounting Procedures Act of 1950, Public Law 784 (31 U.S.C. § 3513(a)). Section 114 requires each executive branch agency to furnish financial and operational information as the Secretary of the Treasury may stipulate. This statement must cover all accounts and associated activities of the executive branch of the Federal Government.

B.1.7 Chief Financial Officers Act of 1990, Public Law 101-576. This law amended Title 31, United States Code (U.S.C.), to improve financial management in the Federal government, establishing a CFO within each major executive agency and setting forth the responsibilities of that position, which include providing complete, reliable, consistent, and timely information for management and reporting requirements.

B.1.8 Government Performance and Results Act (GPRA) of 1993, Public Law 103-62, which addresses the need to measure performance against costs.

B.1.9 Government Management Reform Act of 1994, Public Law 103-356 (31 U.S.C. § 331(e)(1)). Section 405 requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year.

B.1.10 Reports Consolidation Act of 2000, Public Law 106-531, which provides for the consolidation of agencies financial statements to Governmentwide financial statements.

B.1.11 OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*. OMB uses the information to prepare the annual report required by law 31 U.S.C. § 3524 and on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General.

B.1.12 OMB Circular No. A-136, *Financial Reporting Requirements*, which provides guidance on how to prepare financial statements.

B.1.13 Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4100. This section of the Treasury Financial Manual provides an implementation guide for 31 U.S.C. § 3719. The Treasury Financial Management Service (FMS) is the bureau within the Treasury with delegated authority to carry out Treasury's Governmentwide debt collection responsibilities. Those NASA individuals preparing the Receivables Report should be familiar with the provisions of this TFM chapter. The Instructional Workbook for Preparing the "Treasury Report on Receivables and Debt Collection Activities" is a supplement to this Chapter and provides comprehensive instructions on how to complete the report.

B.1.14 Treasury Financial Manual (TFM), Part 2, Chapter 4700, "Agency Reporting Requirements for the Financial Report of the United States Government," states the agency requirement to submit the pre-closing adjusted trial balance to the U.S. Treasury.

B.1.15 Treasury Financial Manual (TFM), Part 2, Chapter 4200, "Agency Reporting on Unexpended Balances of Appropriations and Funds," states the agency requirement to submit the Year-End Closing Statement and the Report on Budget Execution and Budgetary Resources to the Office of Management and Budget and the U.S. Treasury.

B.1.16 Treasury Financial Manual, Supplement 2 (TFM-S2), United States Standard General Ledger (USSGL), which provides accounting guidance, including the Standard General Ledger to be used in accounting for and reporting on U.S. Government activities.

B.1.17 Treasury Financial Manual (TFM) 2 - 3300, Statement of Transactions (FMS 224), "Reporting By Agencies for Which the Treasury Disburses," provides guidance that Government departments and agencies follow when preparing and submitting the monthly FMS 224 and related supporting documents.

B.1.18 Treasury Bulletin No. 2007-03, "Intragovernmental Business Rules," applies to intragovernmental business among Federal entities. Accordingly, the bulletin provides Federal entities with guidance for recording and reconciling intragovernmental exchange transactions, fiduciary, and transfers between Federal entities.

B.1.19 Federal Accounting Standard Advisory Board (FASAB), which provides authoritative guidance to Federal agencies in defining accounting information to be included in the Financial Statements.

B.1.20 General Services Administration (GSA) Federal Travel Regulation (FTR), Chapter 304, "Payments From Non-Federal Source." Regulations that implement statutory requirements and Executive branch policies for travel by Federal civilian employees and others authorized to travel at Government expense.

B.2 Applicable Documents

B.2.1 NASA Policy Directive (NPD) 1000.3, "The NASA Organization." This NPD states that it is the mission of the OCFO to provide professional leadership for control and reporting of all Agency fiscal resources.

B.2.2 NASA Policy Directive (NPD) 9310.1, "The Agency Report on Fund Status and the Agency Certification of Obligations and Expenditures." In this NPD, the NASA Administrator delegated the responsibility for complying with this reporting requirement to the Agency Chief Financial Officer (CFO).

